

MT LEGISLATIVE HISTORY

Chapter 103 19 55

Bill H _____ S 10

Original bill & hist. C

H. Committee on Ways + Means

S. Committee on Taxation

Hearing Date(s) Feb 24 ✓ C

Hearing Date(s) Jan 19 ✓ C

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Jan 25 ✓ C

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Date Out Feb 24 ✓ C

Jan 25 ✓ C

Did this bill originate in an interim committee? Yes No

Committee _____

Report _____

January 19, 1955

SENATE COMMITTEE ON TAXATION

A meeting of the Committee on Taxation , was called to order by the Chairman, Senator Padbury, at 1:00 P. M. on January 19, 1955, in Room 423 of the Capitol Building, with the following members present:

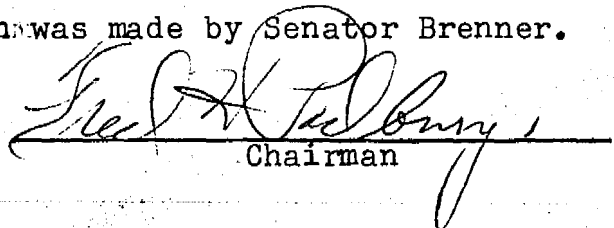
Senators Padbury, Balgord, Scofield, Brenner, Donahoe, Manning, Anderson(Pondera), Keller and Dwyer.

Senator Brownfield appeared before the Committee on behalf of Senate Bill #13. He explained the bill and why it should be passed.

Senator Brenner made a motion that Senate Bill #13 do pass. Senator Balgord seconded the motion which was then voted on and passed by a majority vote.

Senate Bill #10 was discussed and Senator Brenner made a motion that this bill be put in the hands of a sub-committee which motion was seconded by Senator Scofield. It was then voted on and passed by a majority vote. Senator Padbury named Senator Brenner and Senator Dwyer to act on this sub-committee.

A motion to adjourn was made by Senator Brenner.


Chairman

January 25, 1955

SENATE COMMITTEE ON TAXATION

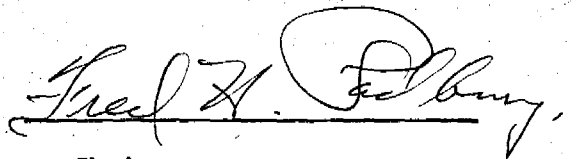
A meeting on the Committee on Taxation was called to order by the Chairman, Senator Padbury, at 1:00 P.M. on January 25th, 1955 in Room 423 of the Capitol Building, with the following members present:

Senators Padbury, Balgord, Scofield, Brenner, Donahoe, Anderson (Pondera), Keller and Dwyer.

Senate Bill No. 10 was returned from Sub-committee. Senator Brenner referred the discussion to Senator Dwyer, who reported on the bill and added two amendments. There was discussion. Senator Brenner moved that Senate Bill No. 10, Do Pass As Amended. Senator Scofield seconded the motion, the vote was unanimous.

Senator Padbury spoke for Senator Valiton in regard to Senate Bill No. 26. Senator Brenner moved that this bill be referred to Sub-committee for further study. Senator Anderson seconded the motion. It was then voted on and passed by a unanimous vote. Senator Padbury appointed Senators Scofield, Donahoe and Keller to serve on this Sub-committee.

A motion to adjourn was made by Senator Brenner.

A handwritten signature in cursive script, reading "Fred H. Padbury", written over a horizontal line.

Chairman

February 24, 1955

COMMITTEE ON WAYS AND MEANS

A meeting of the Ways and Means Committee was called to order at 9:30 a.m. on February 24, 1955. Roll call was taken and the following members were present: Gunderson, chairman; Nelson, Parker, Emmons, Dempsey, Clowes, Gershmel, Holtz, Hooks, Armstrong, Fulton, Sales, Tange, Nelstead, and Felt.

The first bill to come before the committee was Senate Bill No. 10. After much discussion Mr. Hooks moved that the committee recommend that Senate Bill No. 10 be concurred in. It was seconded by Mr. Felt and carried.

Senate Bill No. 177 was then brought up for discussion. Mr. Nelstead moved that Senate Bill No. 177 be recommended as concurred in. It was seconded by Mr. Armstrong and carried.

The chairman then brought up Senate Bill 128 and recommended that this bill be placed in a subcommittee for further study. All members of the group agreed to this recommendation. Chairman Gunderson appointed the following as members of the subcommittee: Mr. Hooks, chairman; Mr. Felt, and Mr. Holtz.

There being no further business to come before the committee, it was duly moved, seconded and carried that the meeting adjourn. The meeting adjourned at 9:50 a.m.



Gunderson, Chairman

When application may be disallowed without hearing.

dispensable to the communities to be affected by such proposed transportation service or that might be affected thereby. Provided, however, that an application by a class A or a class B or a class C motor carrier for a certificate may be disallowed without a public hearing thereon when it appears from the records of the board that the route or territory sought to be served by the applicant has previously been made the basis of a public investigation and finding by the board that public convenience and necessity do not require such proposed motor carrier service unless it is made to affirmatively appear in the application by a recital of the facts that conditions obtaining over said route or in said territory and affecting transportation facilities therein have materially changed since said public investigation and finding and that public convenience and necessity do now require such motor carrier operation.

Any member or agent may conduct hearing.

Findings, orders, decisions and reasons to be reviewed by board and filed.

"Provided further that any investigation, inquiry or hearing which the board has power to undertake or to hold under the provisions of this act, may be undertaken or held by or before any member of the board, or by and before any agent or examiner of the board designated for the purpose by the board, and every finding, order, or decision made by a member of the board, or agent or examiner of the board so designated, *together with a statement in writing of the reasons therefor which statement must be included in such finding, order or decision*, pursuant to such investigation, inquiry or hearing, when approved and confirmed by the board and ordered filed in its office shall be, and be deemed to be the finding, order or decision of the board; provided also, that any agent or examiner of the board designated as aforesaid, shall have power to administer oaths, examine witnesses and receive evidence."

Repealing clause.

Section 2. All acts and parts of acts in conflict herewith are hereby repealed.

Effective immediately.

Section 3. This act shall be in full force and effect from and after its passage and approval.

Approved March 2, 1955.

CHAPTER 102

An Act to Provide That the Board of Railroad Commissioners of the State of Montana Must Set for Hearing

All Applications by Motor Carriers for Certificates of Public Convenience and Necessity and Issue Orders Thereon Within Certain Specified Times.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. All applications for certificates of public convenience and necessity as class A, class B, or class C carriers filed by motor carriers before the board of railroad commissioners must be set for hearing at a date and time certain, which said date of hearing must be not more than sixty (60) days after the date of filing of said application before said board, and the board must issue its finding, order or decision on said application and the evidence presented in support thereof at the time of said hearing within ninety (90) days from and after the said date of the filing of said application.

Carrier application must be set for hearing within 60 days.

Findings, order, or decision within 90 days.

Section 2. All acts and parts of acts in conflict herewith are hereby repealed.

Repealing clause.

Approved March 2, 1955.

CHAPTER 103

An Act to Amend Section 84-4920 of the Revised Codes of Montana, 1947, Relating to the Revision of Incorrect Income Tax Returns by the Montana State Board of Equalization Relating to the Amount of Tax Due Under Any Return Shall be Determined by the Board Within Five (5) Years After Return is Made and Repealing All Acts or Parts of Acts in Conflict Herewith.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. That section 84-4920 Revised Codes of Montana of 1947, be, and the same is hereby amended to read as follows:

Amending clause.

"Section 84-4920. **Revision of Return — Time for Determining Tax — Examination of Records and Persons.** If, in the opinion of the board, any return of a taxpayer is in any essential respect incorrect, it may revise such return, or if any taxpayer fails to make return as herein required, the board is authorized to make an estimate of the taxable income of such taxpayer from any information

Board may revise incorrect returns.

Where no return board may estimate income.

in its possession, and to audit and state an account according to such return or the estimate so made by it for the taxes, penalties and interest due the state from such taxpayer. Except in the case of wilfully false or fraudulent return with intent to evade the tax, the amount of tax due under any return shall be determined by the board within five (5) years after the return was made, *and the board thereafter shall be barred from revising any such returns or re-computing the tax due thereon and no proceeding in court for the collection of such tax shall be instituted after the expiration of said period notwithstanding the provisions of section 84-4929 of the Revised Codes of Montana of 1947.* In the case of a wilfully false or fraudulent return, the amount of tax due may be determined at any time after the return is filed and the tax may be collected at any time after it becomes due, and where no return has been filed, the tax may be assessed at any time.

The board, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of taxable income of any person where information has been obtained, may also examine or cause to have examined, by any agent or representative designated, by it for that purpose, any books, papers or records of memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or any officer or employee of such person, or the attendance of any person having knowledge in the premises, and may take testimony and require proof material for its information, with power to administer oaths to such person or persons."

Section 2. The running of the above statute of limitations shall be suspended during any period that the federal statute of limitations for collection of federal tax has been suspended by (1) written agreement signed by the taxpayer or, (2) when the taxpayer has instituted an action which has the effect of suspending the running of the federal statute of limitations, and for one (1) additional year. If the taxpayer omits from net income an amount properly includable therein which is in excess of twenty-five (25%) per cent of the amount of net income stated in the return a proceeding in court may be begun within five (5) years after the return was filed.

Five-year limitation where not wilfully false or fraudulent.

Limitation does not apply where return false, fraudulent.

Power to examine, investigate.

Tolling of statute.

Section 3. All acts and parts of acts in conflict herewith are hereby repealed.

Repealing clause.

Approved March 2, 1955.

CHAPTER 104

An Act to Provide for the Planning, Designation, Establishment, Use, Regulation, Alteration, Improvement, Maintenance, and Vacation of Controlled-access Facilities; the Acquisition of Lands Required Therefor; the Restriction of Intersections and Control of Approaches; the Establishment of Local Service Roads; the Prohibition of Certain Acts Thereon and Provision for Penalties Therefor; Repealing All Acts and Parts of Acts in Conflict Herewith; and Providing That This Act Shall be in Full Force and Effect From and After Its Passage and Approval.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. It is the declared policy of this state to facilitate the flow of traffic and promote public safety by controlling access to highways included by the bureau of public roads in the national system of interstate highways.

Policy stated.

Section 2. **Definitions** — when used in this act:

Terms defined.

(a) "Interstate highway" means any highway now included or which shall hereafter be included as a part of the national system of interstate highways.

(b) "Controlled access highway" means all portions of an interstate highway which the state highway commission shall determine and designate as unsafe for and impeded by unrestricted access of traffic from intersecting streets or alleys or public or private roads or ways of passage.

(c) "Controlled access facility" means and includes all streets, alleys, public roads, private roads and ways of passage intersecting any controlled access highway and all real property contiguous to the right-of-way of any controlled access highway.

(d) "Existing highway" means and includes all high-